IV-BS Budget Sequence Table

Appropriations originally enacted through the budgetary process and any changes to those appropriations through amendments or revisions must be tracked to ensure accurate balances.

The Budget Sequence Table (BS Table) assists with this process by allowing agencies to assign a three-digit sequence code to each appropriation and any budgetary adjustment against it. This code is required on all accounting transactions that increase or decrease appropriation balances due to amendments or revisions.

The budget sequence code controls the posting and sequencing of these budgetary transactions on the CALSTARS automated Schedule 10 reports. These reports compare CALSTARS appropriation data with the data in the BPS -10 System administered by Financial Operations (FO) in the Department of Finance. This is a useful reconciliation and status-reporting tool for both accounting and budgetary purposes. In addition, this information can be used to report prior year expenditures in a Schedule 10 format that agrees with the department's financial statements.

The BS Table is an online descriptor table, but unlike other descriptor tables, Funding Fiscal Year (FFY) controls each BS Table record. A record may be created at any time by staff authorized to access the Descriptor Tables. Once created or modified, a record is immediately available for use. The description may be changed at any time during the life of a record. The changed description will display on reports without affecting or isolating previous transactions.

Since the budget reporting cycle is only eighteen months, BS Table records older than the prior FFY may be deleted. However, agencies are cautioned not to delete BS Table records that are still in use in the Current and Prior Fiscal Years.

STRUCTURE

The BS Table is divided into two parts: control key and information elements. The control key is unique for each BS Table record. The control key includes Department Organization Code, Appropriation Organization Code, Appropriation Reference, Fund, Enactment Year, FFY, and Budget Sequence.

The information elements consist of three fields of forty alphanumeric characters each. For most records, the first forty-character field will be sufficient. The descriptions on the informational element fields are used as titles on the Schedule 10 reports only in the absence of a title provided by the Department of Finance Budget System (BPS-10).

RELATIONSHIP TO OTHER TABLES

The BS Table is an online table; thus, it is updated immediately after the entry passes all online edits. Since the BS Table looks up a variety of Descriptor Tables, these tables must be established prior to entering the BS Table maintenance.

"Appropriation Organization" is the UCM Level 1, or Budget Act organization receiving the appropriation. The Appropriation Organization must be established in the D01 Descriptor Table as either an active or a roll-up organization. "Reference" must be established in the D26 Descriptor Table. "Fund" must be established in the D22 Descriptor Table. No other CALSTARS tables are directly affected.

INPUT CODING

Input coding instructions are contained in Exhibit IV-BS-2. The coding form illustrated in Exhibit IV-BS-3 is in the same format as the data entry screen.

GUIDELINES FOR ESTABLISHING BUDGET SEQUENCE NUMBERS

The Budget Sequence number is the key to matching CALSTARS records to FO's records on the automated Schedule 10 reports; therefore it is important to use the same numbering conventions.

- ✪ Use Budget Sequence **001** for the Initial Authorization after BR-1 (Transaction Code 010) to establish the initial appropriation in CALSTARS and on the automated Schedule 10 reports.

- ✪ Agencies may use **002**-**199** for subsequent Budget Revisions (BR). The Budget Sequence should coincide with the number assigned to the BR by your agency's Budget Office.

- ✪ For Miscellaneous Deficiencies and Statewide or agency-specific Executive Orders, use the number listed on the Internet at www.dof.ca.gov/html/calstars/calsdocs/optools/budgetSequenceNumbers.htm. Exhibit IV-BS-1 displays ranges, however the specific number assigned by FO must be used.

- ✪ Use **801**-**999** or an alpha/alphanumeric combination for allocation orders. Allocation Orders are used by agencies with institutions. This provides appropriation authority to individual institutions when an appropriation is made only to the Department. An institution receiving an allocation order should use the same Budget Sequence to post the allocation order in their records. If using alpha characters, remember that they sort before numeric characters.

USING BUDGET SEQUENCE NUMBERS ON ACCOUNTING TRANSACTIONS

Budget Sequence numbers are required on transactions that increase or decrease appropriation balances due to amendments or revisions. For example, the events mentioned in the previous section must be posted into CALSTARS with their assigned Budget Sequence number, if applicable to your agency.

The Budget Sequence number used on the accounting transaction is matched to the information posted by FO in their BPS 10 System therefore it is important that the transaction is posted correctly. Exhibits IV-BS 6 and IV-BS-7 display three accounting events and the proper method to post these events into CALSTARS.

CREATION AND MAINTENANCE

Data is keyed directly from the BS Table form into the BS Table screen. Functions **A**=ADD, **C**=CHNG, **D**=DELETE, **P**=PRT, **S**=PRT FFY, and **F5**=VIEW MASTER may be used. Descriptions of these functions may be found in the *Table Maintenance Functions* section of Chapter IV. **Delete** requires a confirming F-Key stroke.

Change transactions require a view of the master record file using the **F5** key. Since the entire table *except for the description text* is the table key, a quick way to access the record to be changed is to enter as many fields as possible, then use the **F7** and **F8** keys to scroll to the correct record. Only the three text fields may be changed. The remaining data elements are a part of the record key and may be altered only through **Delete** and **Add** transactions.

All table maintenance activity must be recorded on the Table Maintenance Control Log (CALSTARS 20) as described in the *Table Maintenance Activity Log* section of Chapter IV.

EDIT RULES

All error codes and messages for table maintenance transactions are defined in Volume 4 of the CALSTARS Procedures Manual.

OUTPUTS

The BS Table maintenance program has two outputs:

The Maintenance Activity Report (CSBBP0-1), shown in Exhibit IV-BS-4, is created the next working day after a transaction is successfully entered. It provides a daily listing of transactions entered.

The Table Listing Report (CSBBP0-2), shown in Exhibit IV-BS-5, is produced when Function **P** or **S** is entered. If Function **S** and a Funding Fiscal Year are entered, the listing will be limited to that fiscal year. Up to five fiscal year requests may be made during each table update processing cycle. If **P** is entered, the listing will contain all fiscal years in the table.

CONTROL

The BS Table controls the sequence and posting of budget transactions on the automated Schedule 10 reports. Once a sequence number has been established, it should not be changed for the life of the budget transactions it supports. If budget transactions are posted with an incorrect Budget Sequence number, those transactions must be reversed and re-posted with the correct Budget Sequence number.

Table logs should be kept along with the maintenance activity reports for the same period as the CS-10 file they support. (Example: FFY 2003 records would be subject to purging on December 31, 2004.)

BS NO.   **CITATION/PURPOSE**

Budget Revisions:
001   Original appropriations, i.e., appropriations after BR#1; unscheduled approps.
002 - 189   BR-xx, purpose of BR (budget adjustment/schedule change where xx = BR#)
190 - 199   BR-xx, purpose of BR (category transfers only - per B/A Section 26.00)
600 - 625   Pending BR, purpose of BR (e.g., pending budget adjustment)

Miscellaneous Adjustments:
910 - 919   Misc. Adjustments (e.g., adjustments not done by EO or BR, etc.)

Miscellaneous Executive Orders:
200 - 350   EO Eyr-XX, authority for EO
626 - 629   Pending EO, authority for EO

Specific Executive Orders:
360   Adjustment per Section 3.60 of the Budget Act (for Budget Act items)
361   Adjustment per Section 3.60 of the Budget Act (for non- Budget Act items)
364   Adjustments per Section 3.60(b) (for Budget Act items)
365   Adjustments per Section 3.60(b) (for non-Budget Act items)
408   Early Allocations for Employee Compensation
409   Early Proposition 98 Allocations for Employee Compensation
410   Allocations for Employee Compensation
411   Subsequent Allocations for Employee Compensation
412   Proposition 98 Allocations for Employee Compensation
413   Reserve for Late Prop. 98 Employee Compensation
414 - 415   Reserve for Other Late Employee Compensation
480 - 489   Transfers to Legislative Claims (ORG 9670) per Chapter/Year of Statutes
498 - 499   EO 97-XX or pending EO, Alloc. for Year 2000 per Item 9899-XXX-XXXX

Deficiency Executive Orders:
500 - 510   EO Eyr-xx, Allocations for Contingency or Emergencies (NOTE: <u>Prior</u> to
                    passage of the annual deficiency bill)
511 - 549   EO Eyr-xx, Allocations for Contingency or Emergencies (NOTE: <u>After</u> passage
                    of the annual deficiency bill)
550 - 569   EO Eyr-xx, Government Code Section 11006 Deficiency Authorization or
                    provisional language

Capital Outlay Executive Orders:
700 - 799   EO Cyr-CO-xx, Augmentation Alloc. from GC Sec. 16352, 16409, or 16354
800 - 899   EO Cyr-CO-xx, Reversion to GC Sec. 16351 or 16408

Allocation Orders:
801 - 999
   OR   Allocations to/from Headquarters and Institutions
Axx - Zxx

EXHIBIT IV-BS-2
BUDGET SEQUENCE TABLE INPUT CODING INSTRUCTIONS

Data Element	Length	Contents
Control Key:		
ORG CODE	4	The **Organization Code** is automatically displayed based on the sign on. It cannot be altered.
APPN ORG	4	**Enter the Appropriation Organization Code.** For non-institutional agencies, APPN ORG is generally the same as ORG CODE. For institutional agencies, the APPN ORG is generally the same as the Organization Control Table Level 1 ORG <u>or</u> Appropriation Organization is the first four digits of each Appropriation ID on the Budget Bill. It is also the Organization Code displayed in the Governor's Budget.
REFERENCE	3	**Enter the Reference Code.** The Reference Code is a three-digit number used to separate more than one appropriation to an agency from the same fund. Refer to the Uniform Codes Manual or the Budget Bill, as necessary. Reference is the middle three digits of each Appropriation ID. Also identified in the SCO Agency Reconciliation Reports (FC-320-01-P).
FUND	4	**Enter the Fund Code.** Refer to the Budget Bill. Fund is the last four digits of the Appropriation ID. This must be the same fund that will be used in the financial transaction
ENACTMENT YEAR	4	**Enter the Enactment Year.** The Enactment Year is the calendar year that an appropriation is first authorized for expenditure.
FUNDING FISCAL YEAR	4	**Enter the Funding Fiscal Year.**
BUDGET SEQUENCE	3	**Enter the Budget Sequence number.** Except for Allocation Orders, this number should be the same number used by Financial Operations (FO). This is a matched field in the automated Schedule 10 reports. For initial appropriations, use **001**. For budget revisions, use the budget revision number. (BR#2 = **002**, BR#11=**011**, etc.) For executive orders or Budget Act control sections, use the reference guide in Exhibit IV-BS-1 for Specific Executive orders or refer to CALSTARS website. Follow the FO format. For inter-Org-code allocation orders, use a unique number established by the headquarters of the institutional agency. Budget Sequence numbers in the **801**-**999** range or an alpha/alphanumeric series is recommended.
Informational Elements:		The three text fields provide for up to one hundred twenty alphanumeric characters of text that describe the budget revision, executive order or allocation order. This text may be changed at any time and as often as needed during the life of the Budget Sequence number. Refer to Exhibit IV-BS-1 for naming convention guidelines.
TEXT (1)	40	**Enter the first forty characters of text.**
TEXT (2)	40	**Enter an additional forty characters of text as needed.** At least one character must be present in TEXT (1) before entering additional characters in TEXT (2).
TEXT (3)	40	**Enter an additional forty characters of text as needed.** At least one character must be present in TEXT (2) before entering additional characters in TEXT (3).

EXHIBIT IV-BS-3

CALSTARS 22
(Rev. 3/03)

STATE OF CALIFORNIA
CALSTARS BUDGET SEQUENCE TABLE MAINTENANCE

PREPARED BY: _____ DATE: _____ ENTERED BY: _____ DATE: _____

FUNCTION: ☐ (A=ADD, C=CHANGE, D=DELETE, P=PRINT, S=PRINT FFY,

ORG CODE ☐☐☐☐

APPN ORG ☐☐☐☐

REFERENCE ☐☐☐

FUND ☐☐☐☐

ENACTMENT YEAR ☐☐☐☐

FUNDING FISCAL YEAR ☐☐☐☐

BUDGET SEQUENCE ☐☐☐

TEXT (1) ☐☐

TEXT (2) ☐☐

TEXT (3) ☐☐

EXHIBIT IV-BS-4

```
CSBBP0-1 ***************************          DEPARTMENT OF AIR QUALITY           *************************** ORG NUMBER:  9990
                              CALSTARS     B S - T A B L E   M A I N T E N A N C E     REPORT                    ORG PAGE:     1
03/10/2003 (18:02) ********************************************************************************************* RUN PAGE:    25

                                              A C T I V I T Y   R E P O R T

-----------------------------------------------------------------------------------------------------------------------------
FNC ------- RECORD KEY ------------------------------------     --------  INFORMATION ELEMENTS --------
CDE ORG-CODE  APPN-ORG   REF  FUND  ENACT-YEAR  FFY  BUD-SEQ    ------------  DESCRIPTION  ------------     ERROR CODES AND MESSAGES
 X   XXXX       XXXX     XXX  XXXX     XXXX     XXXX   XXX      0XXXXXXXXX1XXXXXXXXX2XXXXXXXXX3XXXXXXXXX4    XXX-XXXXXXXXX1XXXXXXXXX2
                                                              0XXXXXXXXX1XXXXXXXXX2XXXXXXXXX3XXXXXXXXX4
                                                              0XXXXXXXXX1XXXXXXXXX2XXXXXXXXX3XXXXXXXXX4


 A   9990       9990     001  0001     2002     2002   003     BUDGET REVISION #3 - TO INCREASE REIMB
                                                              FOR THE AIR PROGRAM

 A   9990       9990     001  0001     2002     2002   004     BUDGET REVISION #4 - TO INCREASE FEDERAL
                                                              FUNDS FOR THE CLEARER AIR PROGRAM

 A   9990       9990     001  0001     2002     2002   005     BUDGET REVISION #5 - UNREALIZED REVENUES
                                                              PROGRAM 26  (PENDING)

 A   9990       9990     001  0001     2002     2002   006     BUDGET REVISION #6 - UNREALIZED REVENUES
                                                              PROGRAM 33  (PENDING)

 A   9990       9990     001  0001     2002     2002   361     BUDGET ACT SECTN 3.61 - ACROSS-THE-BOARD
                                                              FUNDING REDUCTION
```

EXHIBIT IV-BS-5

```
CSBBP0-2****************************           DEPARTMENT OF AIR QUALITY      ********************************** ORG NUMBER:  9990
                              CALSTARS     B S - T A B L E   M A I N T E N A N C E     REPORT                        ORG PAGE:     1
03/10/2003 (18:02) ************************************************************************************************ RUN PAGE:    26

                                                T A B L E    L I S T I N G
----------------------------------------------------------------------------------------------------------------------------------
     ------- RECORD KEY -----------------------------------     -------- INFORMATION ELEMENTS --------  LAST-CHG    CREATE
    ORG-CODE  APPN-ORG  REF  FUND  ENACT-YEAR  FFY  BUD-SEQ     ------------ DESCRIPTION ------------     DATE       DATE
      XXXX      XXXX    XXX  XXXX     XXXX     XXXX   XXX        0XXXXXXXX1XXXXXXXX2XXXXXXXX3XXXXXXXX4   MM/DD/YYYY  MM/DD/YYYY
                                                               0XXXXXXXX1XXXXXXXX2XXXXXXXX3XXXXXXXX4
                                                               0XXXXXXXX1XXXXXXXX2XXXXXXXX3XXXXXXXX4

      9990      9990    001  0001     2002     2002   001       BUDGET REVISION #1 - TO REMOVE 'PAYABLES  08/16/2002  08/16/2002
                                                               TO' FROM THE MAIN SUPPORT ITEM

      9990      9990    001  0001     2002     2002   002       BUDGET REVISION #2 - TO INCREASE REIMB    08/23/2002  08/23/2002
                                                               FOR THE AIR RECOVERY PROGRAM

      9990      9990    001  0001     2002     2002   003       BUDGET REVISION #3 - TO INCREASE REIMB    09/01/2002  09/01/2002
                                                               FOR THE AIR PROGRAM

      9990      9990    001  0001     2002     2002   004       BUDGET REVISION #4 - TO INCREASE FEDERAL  09/01/2002  09/01/2002
                                                               FUNDS FOR THE CLEARER AIR PROGRAM

      9990      9990    001  0001     2002     2002   005       BUDGET REVISION #5 - UNREALIZED REVENUES  09/01/2002  09/01/2002
                                                               PROGRAM 26  (PENDING)

      9990      9990    001  0001     2002     2002   006       BUDGET REVISION #6 - UNREALIZED REVENUES  09/01/2002  09/01/2002
                                                               PROGRAM 33  (PENDING)

      9990      9990    001  0001     2002     2002   361       BUDGET ACT SECTN 3.61 - ACROSS-THE-BOARD 09/01/2002  09/01/2002
                                                               FUNDING REDUCTION

      9990      9990    101  0001     2002     2002   101       BUDGET REVISION #101 - CIGARETTE FUNDS    08/07/2002  08/07/2002
                                                               ALLOCATED BY CH 206/99

      9990      9990    501  0248     2002     2002   102       BUDGET REVISION #501 - CLEAN AIR          08/04/2002  07/23/2002
                                                               FUNDS ALLOCATED BY CH 208/99
```

EXHIBIT IV-BS-6
ACCOUNTING ACTIVITIES – NON-INSTITUTIONAL AGENCIES

Budget Org : 7160
Batch Org   : 7160

Event/Program	TC	BudSeq	Source	Amount
Event #1 **Post Budget after BR-1**				
Program A	010	001	---	247,000
Program B	010	001	---	271,000
Admin	010	001	---	22,500
Dist Admin	010R	001	---	22,500
Reimbursements	020	001	9xxxxx	56,000
Event #2 **Budget Revision-Increase**				
Program A	011	002	---	40,000
Reimbursements (increase)	020	002	9xxxxx	40,000
Event #3 **Adjustment per Sec. 3.60**				
Program A	030	360	---	11,000
Program B	030	360	---	13,000
Admin	030	360	---	1,000
Dist Admin	011	360	---	1,000
Reimbursements (decrease)	020	360	9xxxxx	4,000

Summary of Events

	Initial Appropriation	Change	Current Appropriation
Program A	$247,000	29,000	$276,000
Program B	271,000	-13,000	258,000
Admin	22,500	-1,000	21,500
Dist Admin	-22,500	1,000	-21,500
Reimbursements	-56,000	-36,000	-92,000
Net Program	$462,000	-20,000	$442,000

EXHIBIT IV-BS-7
ACCOUNTING ACTIVITIES – INSTITUTIONAL AGENCIES

Event/Program	Budget Org	Batch Org	TC	BudSeq	Source	Amount
Event #1 **Post Budget after BR-1**	4000	4000				
Program A			010	001	---	7,000
Program B			010	001	---	9,000
Admin			010	001	---	2,500
Dist Admin			010R	001	---	2,500
Reimbursements			020	001	9xxxxx	4,000
Event #2a **Post Allocations-out**	4000	4000				
Prog A - to HQ			034	801	---	4,000
Prog A - to Field Unit #A			034	802	---	3,000
Prog B - to Field Unit #A			034	802	---	3,000
Prog B - to Field Unit #B			034	803	---	2,000
Prog B - to Field Unit #C			034	804	---	3,000
Admin - to HQ			034	801	---	2,500
Dist Admin - to HQ			034R	801	---	2,500
Reimbursements - to HQ			020R	801	9xxxxx	3,000
Reimbursements - to #A			020R	802	9xxxxx	1,000
Event #2b.1 - Alloc-in		4100				
Program A			022	801	---	4,000
Admin			022	801	---	2,500
Dist Admin			022R	801	---	2,500
Reimbursements			020	801	9xxxxx	3,000
Event #2b.2 - Alloc-in #A		4200				
Program A			022	802	---	3,000
Program B			022	802	---	3,000
Reimbursements			020	802	9xxxxx	1,000
Event #2b.3 - Alloc-in #B		4300				
Program B			022	803	---	2,000
Event #2b.4 - Alloc-in #C		4400				
Program B			022	804	---	3,000
Event #3.1 - BR #2	4000	4000				
Reduce Program B			030	002	---	1,000
Increase Program A			011	002	---	1,000
Event #3.2 - Alloc-out	4000	4000				
Program A			034	805	---	1,000
Event #3.3 - Alloc-in #C		4400				
			022	805	---	1,000

EXHIBIT IV-BS-7 (CONTINUED)
ACCOUNTING ACTIVITIES – INSTITUTIONAL AGENCIES

Summary of Events

	Initial Appropriation	Appropriation Change	Allocation Change	Current Authorization
Appropriation				
Program A	$7,000	$1,000	$-8,000	0
Program B	9,000	-1,000	-8,000	0
Admin	2,500		-2,500	0
Dist Admin	-2,500		2,500	0
Reimbursements	-4000		4,000	0
Net Program	$12,000	-0-	$-12,000	-0-
Headquarters				
Program A			$4,000	$4,000
Admin			2,500	2,500
Dist Admin			-2,500	-2,500
Reimbursements			-3,000	-3,000
Net Program			$1,000	$1,000
Field Unit #A				
Program A			$3,000	$3,000
Program B			3,000	3,000
Reimbursements			-1,000	-1,000
Net Program			$5,000	$5,000
Field Unit #B				
Program B			$2,000	$2,000
Field Unit #C				
Program B (Initial)			$3,000	$3,000
Program A (BR#2 & BudSeq 805			1,000	1.000
Net Program			$4,000	$4,000
TOTAL,	$12,000	-0-	-0-	$12,000